



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

UNCLASSIFIED

CHIEF OF AUDITS

Class No. 000309

■ CLASSIFICATION PURPOSE

Under administrative direction, to manage and coordinate the work of the Audits Division; to formulate, audit and ensure the countywide implementation of generally acceptable accounting standards; and to perform related work.

■ DISTINGUISHING CHARACTERISTICS

This is an unclassified management classification allocated to the Department of the Auditor and Controller. Under the direction of the Chief Financial Officer/General Manager, the Chief of Audits is responsible for directing audits of all County departments, programs and operations, special districts, joint power agreements and private concerns that are governed by or under the auspices of the Board of Supervisors, Grand Jury, and/or District Attorney.

■ FUNCTIONS

The examples of functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such duties are a logical assignment for the position.

Essential Functions:

1. Establishes and implements countywide, internal audit policies and procedures.
2. Oversees and directs a wide variety of audits in areas such as: departmental operations, cash and payroll, courts, information systems, finance, grant/compliance, special request/management, departments' service efforts and accomplishments reporting, and follow -up audits.
3. Prepares special reports for the Board of Supervisors, Grand Jury, Chief Administrative Officer and county department heads.
4. Interprets and applies legal and administrative concepts of auditing functions.
5. Oversees the county's internal audit program.
6. Discovers and defines operational and/or policy problems and formulates recommendations.
7. Reviews audit work papers, determines material problems, and recommends adjustments and changes in county accounting methods.
8. Recommends and sets up annual audit schedule to meet all mandated audits.
9. Formulates and implements audit techniques to handle new situations, changing environments, and affiliate agency needs.
10. Establishes quality control policies and procedures.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Professional accounting and auditing standards recognized by the American Institute of Certified Public Accountants and Institute of Internal Auditors.
- Auditing and accounting principles, theories and procedures applicable to the control of various accounting systems and the uses of computer systems in the accounting function.
- County accounting systems and controls.
- Cost accounting procedures and systems.
- Policy and procedure formulation and implementation.

- Accounting and auditing applications, and limitations of mainframe and stand-alone management information systems.
- Techniques used in statistical sampling and flow-charting.
- Procedures and reports required for compliance with federal and state regulations.
- General laws and regulations governing fiscal and operational accounting operations.
- Budget preparation, monitoring and analysis techniques.
- The General Management System in principle and in practice.

Skills and Abilities to:

- Formulate, organize and direct a varied and complex audit program.
- Interpret and apply legal and administrative accounting/auditing rules to varied accounting systems.
- Analyze data, operations, audit findings, memos and legislation to adopt effective course of action.
- Prepare comprehensive, clear and concise financial, statistical and technical reports.
- Communicate effectively, both orally and in writing.
- Formulate policy and provide direction to professional and administrative staff.
- Prepare reports, narratives, correspondence and presentations for executive management, public officials, investigative bodies, and financial experts.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. An example of qualifying education/experience is: a bachelor's degree from an accredited college or university with a major in accounting or a closely related field, AND, seven (7) years of professional accounting or auditing experience. This experience must have included extensive technical experience in initiating, planning, organizing and directing a varied and complex audit program, which included audits of computer systems, and the supervision of professional accounting staff. A CPA Certificate will be considered as meeting the education requirements. A master's degree in accounting, business administration, or public administration is highly desirable.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying of files weighing up to 10 pounds.

Essential and non-essential functions may require maintaining physical condition necessary for standing or sitting for prolonged periods of time.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

Certification/Registration

None required.

Working Conditions

Office environment; exposure to computer screens.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Persons serving in positions in the Unclassified Service do not accrue tenure and serve at the pleasure of the appointing authority (Charter of the County of San Diego Section 909.2).

Operative Date: May 21, 1999

Retitled: July 25, 2003